

Debtor: MOTORS LIQUIDATION COMPANY, et al., f/k/a General Motors Corp., et al.
Case No.: 09-50026 (REG)
UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

NOTICE REQUEST

Please direct any and all correspondence, pleadings, notices, and orders related to this Administrative Expense Claim by Howard County, Indiana to the following:

1. Martha Lake
Treasurer, Howard County
220 N. Main Street
County Administration Center
Kokomo, Indiana 46901
Telephone: (765) 456-2023
martha.lake@co.howard.in.us

and

2. Lawrence Murrell
Attorney, Howard County
220 N. Main Street
County Administration Center
Kokomo, Indiana 46901
Telephone: (765) 456-2216
lawrence.murrell@co.howard.in.us

and

3. David Powlen
Barnes & Thornburg LLP
1000 North West Street, Suite 1200
Wilmington, Delaware 19801
Telephone: (302) 888-4537
david.powlen@btlaw.com

Debtor: MOTORS LIQUIDATION COMPANY, et al., f/k/a General Motors Corp., et al.
Case No.: 09-50026 (REG)
UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

ATTACHMENT TO ADMINISTRATIVE EXPENSE CLAIM FORM
FOR HOWARD COUNTY, INDIANA

1. Description

Howard County, Indiana ("Howard") files this Administrative Expense Claim Form ("Proof of Claim") for certain real estate taxes owed by Motors Liquidation Company, f/k/a General Motors Corp. ("Old GM" or the "Debtor").

Under Indiana statutory law, real property taxes are assessed, and correspondingly are incurred by the property owner, on or as of March 1 of each year, which taxes then become and are payable in two equal semi-annual installments in the following calendar year.

Listed in the table below is a summary of estimated amounts of real property taxes which have been or will be incurred by the Debtor as of March 1, 2010, and as of March 1, 2011, with respect to two parcels of real property located in Howard County, Indiana, and which are within the scope of Section 503(b)(1)(B)(i).¹ All of the figures contained in the table are estimated sums, since statements for the amount of the installments due and payable in May and November of 2011 (for the real property taxes that were incurred by the Debtor as of March 1, 2010) and for the amount of the installments due and payable in May and November of 2012 (for the real property taxes that will be incurred by the Debtor as of March 1, 2011) have not yet been finalized or issued by the County.

<u>Parcel No.</u>	34-03-25-203-002.000-002		
<u>Incurred as of March 1, 2010</u>	<u>Incurred as of March 1, 2011</u>	<u>Sub-Total</u>	
\$12,250.00 [estimated]	\$12,500.00 [estimated]	\$24,750.00	
 <u>Parcel No.</u>	 34-03-25-206-001.000-002		
 <u>Incurred as of March 1, 2010</u>	 <u>Incurred as of March 1, 2011</u>	 <u>Sub-Total</u>	
 \$6,800.00 [estimated]	 \$7,000.00 [estimated]	 \$13,800.00	
 Estimated total for both parcels, both tax years:		 \$38,550.00	

¹ The County has no record of these parcels as having been included in the primary sale of assets by the Debtor to New GM in June of 2009. According to the County's records, the party that paid the installments of taxes that became due in May and November of 2010 was the Debtor.

As background and foundation for the estimated sums contained in the table above, attached hereto as Exhibit A are copies of the actual statements for both of the above-referenced parcels for real property taxes incurred on or as of March 1, 2009, and paid in installments in May 2010 and November 2010.

The real estate taxes included within the above-described estimated amounts owed by the Debtor to Howard are also secured under Indiana statutory law by a lien on the respective parcels of real estate. Howard reserves the right to assert and obtain payment on any such liens and corresponding secured claims for real estate taxes and/or personal property taxes in addition to or as an alternative for this administrative claim.

By filing this Proof of Claim, Howard does not waive any rights to seek further relief from the Bankruptcy Court, including, without limitation, interest, attorney fees, additional fees, costs, expenses, advances, assessments, charges or penalties, and any other amounts which were incurred, accrued, or arose as of, on, or after June 1, 2009 (the "Petition Date"), and which may be included or recovered by Howard as a portion of or in relation to its administrative claim.

In addition, Howard does not waive and reserves the right to obtain payment of any portion of its administrative claim on or as of any date (along or simultaneously with payments to other administrative claimants under a plan of reorganization or liquidation, and otherwise) that may or would be earlier than the date any installment of real estate taxes or personal property taxes which are the subject of this Proof of Claim might otherwise have become due and payable under Indiana law.

2. Reservations of Rights and Defenses

By filing this Proof of Claim, Howard does not concede any rights under Section 503(b)(1)(D) of the Bankruptcy Code that otherwise would have entitled it to, or allowed a claim in favor of it for, the payment of an administrative expense without filing a request for payment.

Howard reserves the right to supplement or amend this Proof of Claim for the purpose of including specific or additional sums for its administrative claim and to change estimated figures to actual figures included in statements that will be issued. Further, Howard reserves the right to state a total amount that is or would be owed by the Debtor to Howard as of the effective date of any plan of reorganization or liquidation in this case, the date of any distribution or payment with respect to any portion of this claim, or any other appropriate date(s).

Howard respectfully does not necessarily consent to, and reserves the right to object to, the exercise of jurisdiction by the Bankruptcy Court over any and all aspects of, and/or any proceedings relating to any subject of, this Proof of Claim. Also, without limiting the generality of the foregoing, Howard respectfully retains and reserves any and all rights it otherwise may have to (a) object and not submit to the jurisdiction of the Bankruptcy Court for any particular purpose, matter, or proceeding (including the right to assert sovereign immunity), (b) seek entry of final orders in non-core matters only after a *de novo* review by a District Judge, (c) trial by jury on any issue so triable in any contested matter or adversary proceeding arising in or related to the Debtor's bankruptcy case, or (d) request that the District Court withdraw the reference in any

matter or proceeding subject to mandatory or discretionary withdrawal. Further, Howard retains and reserves any rights, claims, actions, setoffs, or recoupments to which it is or may be entitled, in law or in equity, with respect to the Debtor or its assets in the subject case.

To the extent that a request to commence or establish procedures for the estimation or determination of any portion of Howard's administrative claim may be entailed or required at this time in connection with the filing of this Proof of Claim, Howard County hereby also submits such a request (but respectfully reserves the right, in accordance with the foregoing paragraph, to have such estimation or determination be undertaken in a proceeding not before, or by a tribunal other than, the Bankruptcy Court).

Howard retains and reserves any and all rights, claims, actions, and remedies it has or may have with respect to all entities other than the Debtor. Without limiting the generality of the foregoing, Howard reserves the right to seek and obtain payment of any tax amounts included within the scope of this Proof of Claim for which any entity agrees to pay or otherwise becomes liable in connection with or after a transaction approved by the Bankruptcy Court (including, without limitation, New GM).

Further, Howard reserves the right to amend, supplement, and/or modify this Proof of Claim (and the documents that accompany or support same) from time to time as may be necessary or appropriate to conform to, or to adapt to changes in, facts or law, determinations yet to be made in this bankruptcy case or in other proceedings, or otherwise to further the purposes of filing this Proof of Claim.

EXHIBIT A

A FIVE PERCENT (5%) PENALTY WILL BE ADDED IF THE INSTALLMENT OF THE TAX BILL IS PAID WITHIN THIRTY (30) DAYS AFTER THE DUE DATE AND THERE ARE NO OTHER OUTSTANDING DELINQUENT CHARGES. A TEN PERCENT (10%) PENALTY WILL BE ADDED IF AN INSTALLMENT OF THE TAX BILL IS NOT PAID WITHIN THIRTY (30) DAYS AFTER THE DUE DATE. NOTICE: THIS TAX BILL IS THE ONLY NOTICE YOU WILL RECEIVE FOR PAYMENT OF BOTH INSTALLMENTS FOR YOUR 2000 PAY 2010 PROPERTY TAXES.

SPRING INSTALLMENT - A

Acreage: 4.93

STATE PARCEL NUMBER: 34-03-25-203-002.000-002



00034200910600692411

A-05-0GD-AM-02310-14



General Motors Corporation
PO Box 300
Detroit MI 48265-3000

Motors
Liquid



Delinquent After:

5/10/2010

Property Taxes Due: \$5,954.70
Other Charges (See Table 4) \$0.00
Delinquent Tax: \$0.00
Delinquent Penalty: \$0.00
LESS PREPAYMENTS: \$0.00

**Pay This Amount for
Spring Installment**

\$5,954.70

Remit By Mail To: Howard County Treasurer
Martha J Lake
220 N Main St. Rm 226
Kokomo IN 46901

00003420091060069241010000005954700

MH CK 30873

CHANGE OF ADDRESS INFORMATIONYOUR NAME: MOTORS LIQUIDATION CO.YOUR NEW ADDRESS: 500 RENAISSANCE CENTER, SUITE 1400CITY: DETROIT STATE: MI ZIP CODE: 48243SIGNED (by property owner): *Paul Z...* DATE: 5/7/10PHONE #: 313-486-2948

PAID \$5,954.70
Monday, May 24, 2010 11:03:12 AM
34-03-25-203-002.000-002
win3-05442010-10
body

A FIVE PERCENT (5%) PENALTY WILL BE ADDED IF THE INSTALLMENT OF THE TAX BILL IS PAID WITHIN THIRTY (30) DAYS AFTER THE DUE DATE AND THERE ARE NO OTHER OUTSTANDING DELINQUENT CHARGES. A TEN PERCENT (10%) PENALTY WILL BE ADDED IF AN INSTALLMENT OF THE TAX BILL IS NOT PAID WITHIN THIRTY (30) DAYS AFTER THE DUE DATE. NOTICE: THIS TAX BILL IS THE ONLY NOTICE YOU WILL RECEIVE FOR PAYMENT OF BOTH INSTALLMENTS FOR YOUR 2009 PAY 2010 PROPERTY TAXES.

FALL INSTALLMENT - B

Acreage: 4.93

**PARCEL NUMBER 34-03-25-203-002.000-002**

400034200910600692412

Motors Liquidation Co
Name & Address of Taxpayer
 General Motors Corporation
 PO Box 300
 Detroit MI 48265-3000

Delinquent After: **11/10/2010**

Property Taxes Due: \$5,954.70
 Other Charges (See Table 4) \$0.00
 Delinquent Tax: \$0.00
 Delinquent Penalty: \$0.00
LESS PREPAYMENTS: \$0.00

Pay This Amount for Fall Installment \$5,954.70

Remit By Mail To: Howard County Treasurer
 Martha J Lake
 220 N Main St. Rm 226
 Kokomo IN 46901

00003420091060069241010000005954700

A-05-000-JUL-0210-14

CHANGE OF ADDRESS INFORMATION

YOUR NAME: _____

YOUR NEW ADDRESS: _____

CITY: _____ STATE: _____ ZIP CODE: _____

SIGNED (by property owner): _____ DATE: _____

PHONE #: _____

PAID 5,954.70 Effective 11/12/2010
 Tuesday Oct 12 2010 02:06:31 PM
 34-03-25-203-002.000-002
 wn1-10122010-5b-1
 counter1

A FIVE PERCENT (5%) PENALTY WILL BE ADDED IF THE INSTALLMENT OF THE TAX BILL IS PAID WITHIN THIRTY (30) DAYS AFTER THE DUE DATE AND THERE ARE NO OTHER OUTSTANDING DELINQUENT CHARGES. A TEN PERCENT (10%) PENALTY WILL BE ADDED IF AN INSTALLMENT OF THE TAX BILL IS NOT PAID WITHIN THIRTY (30) DAYS AFTER THE DUE DATE. NOTICE: THIS TAX BILL IS THE ONLY NOTICE YOU WILL RECEIVE FOR PAYMENT OF BOTH INSTALLMENTS FOR YOUR 2009 PAY 2010 PROPERTY TAXES.

SPRING INSTALLMENT - A

Acreage: 5.21

STATE PARCEL NUMBER: 34-03-25-206-001.000-002



00034200912699029361

*A-05-0GD-AM-02310-14



General Motors Corporation
PO Box 300
Detroit MI 48265-3000

*Motors
Liq. Co.*



Delinquent After: 5/10/2010

Property Taxes Due: \$3,293.66
Other Charges (See Table 4) \$0.00
Delinquent Tax: \$0.00
Delinquent Penalty: \$0.00
LESS PREPAYMENTS: \$0.00

**Pay This Amount for
Spring Installment \$3,293.66**

Remit By Mail To: Howard County Treasurer
Martha J Lake
220 N Main St. Rm 226
Kokomo IN 46901

000034200912699029360100000003293664

MH

CK 30874

CHANGE OF ADDRESS INFORMATIONYOUR NAME: MOTORS LIQUIDATION CO.YOUR NEW ADDRESS: 500 RENAISSANCE CENTER, SUITE 1400CITY: DETROIT STATE: MI ZIP CODE: 48243SIGNED (by property owner): *M. J. Lake* DATE: 5/10/10PHONE #: 313-486-2948

PAID 3,293.66 Effective 05/10/2010
Monday, May 24 2010 11:36:54 AM
34-03-25-206-001.000-002
win3 05242010 08-1
indy

A FIVE PERCENT (5%) PENALTY WILL BE ADDED IF THE INSTALLMENT OF THE TAX BILL IS PAID WITHIN THIRTY (30) DAYS AFTER THE DUE DATE AND THERE ARE NO OTHER OUTSTANDING DELINQUENT CHARGES. A TEN PERCENT (10%) PENALTY WILL BE ADDED IF AN INSTALLMENT OF THE TAX BILL IS NOT PAID WITHIN THIRTY (30) DAYS AFTER THE DUE DATE. NOTICE: THIS TAX BILL IS THE ONLY NOTICE YOU WILL RECEIVE FOR PAYMENT OF BOTH INSTALLMENTS FOR YOUR 2009 PAY 2010 PROPERTY TAXES.

FALL INSTALLMENT - B

Acreage: 5.21

PARCEL NUMBER 34-03-25-206-001.000-002



000004200912690028362

Motors Liquidation Co
Name & Address of Taxpayer
 General Motors Corporation
 PO Box 300
 Detroit MI 48265-3000

Delinquent After:

11/10/2010

Property Taxes Due:	\$3,293.66
Other Charges (See Table 4)	\$0.00
Delinquent Tax:	\$0.00
Delinquent Penalty:	\$0.00
LESS PREPAYMENTS:	\$0.00

Pay This Amount for Fall Installment	\$3,293.66
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Remit By Mail To: Howard County Treasurer

Martha J Lake
 220 N Main St. Rm 226
 Kokomo IN 46901

0000342009126902936010000003293664

*A-05-000-AM-02210-14

CHANGE OF ADDRESS INFORMATION

YOUR NAME: _____

YOUR NEW ADDRESS: _____

CITY: _____ STATE: _____ ZIP CODE: _____

SIGNED (by property owner): _____ DATE: _____

PHONE #: _____

PAID 3293.66 Effective 10/12/2010
 Tuesday Oct 12 2010 02:04 PM
 34-03-25-206-001.000-002
 Win1-10122010-58-1
 counter



UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK		ADMINISTRATIVE PROOF OF CLAIM
<p>Name of Debtor: (Check only one)</p> <p><input checked="" type="checkbox"/> Motors Liquidation Company (f/k/a General Motors Corporation) 09-50026 (REG)</p> <p><input type="checkbox"/> MLCS, LLC (f/k/a Saturn, LLC) 09-50027 (REG)</p> <p><input type="checkbox"/> MLCS Distribution Corporation (f/k/a Saturn Distribution Corporation) 09-50028 (REG)</p> <p><input type="checkbox"/> MLC of Harlem, Inc. (f/k/a Chevrolet-Saturn of Harlem, Inc.) 09-13558 (REG)</p> <p><input type="checkbox"/> Remediation and Liability Management Company, Inc. 09-50029 (REG)</p> <p style="padding-left: 20px;">(subsidiary of General Motors Corporation)</p> <p><input type="checkbox"/> Environmental Corporate Remediation Company, Inc. 09-50030 (REG)</p> <p style="padding-left: 20px;">(subsidiary of General Motors Corporation)</p>		<p>U.S. BANKRUPTCY COURT S.D.N.Y. FILED FEB 14 P 2:56 ADMINISTRATIVE CLAIM</p>
<p>The deadline for each person or entity (including, without limitation, individuals, partnerships, corporations, joint ventures, governmental entities, and trusts) to file a proof of claim for certain administrative expenses against the Debtors is (i) on or before February 14, 2011 at 5:00 p.m. (Eastern Time), with respect to administrative expenses arising between June 1, 2009 and January 31, 2011, and (ii) the date that is thirty (30) days after the Effective Date at 5:00 p.m. (Eastern Time), with respect to administrative expenses arising between February 1, 2011 and the Effective Date.</p>		
<p>Name of Creditor (The person or other entity to whom the debtor owes money or property): HOWARD COUNTY, INDIANA</p>	<p><input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.</p>	
<p>Name and address where notices should be sent:</p> <p style="text-align: center; font-size: 1.2em;">SEE ATTACHMENT</p>	<p><input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case.</p> <p><input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.</p>	
<p>Telephone Number: SEE ATTACHMENT</p>		<p>Check here <input type="checkbox"/> replaces a previously filed claim, dated: _____</p> <p>if this claim <input type="checkbox"/> amends</p>
<p>Last four digits of account or other number by which creditor identifies debtor: SEE ATTACHMENT</p>		
<p>1. Basis for Claim</p> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p><input type="checkbox"/> Goods sold</p> <p><input type="checkbox"/> Services performed</p> <p><input type="checkbox"/> Money loaned</p> <p><input type="checkbox"/> Personal injury/wrongful death</p> <p><input checked="" type="checkbox"/> Taxes</p> <p><input type="checkbox"/> Other _____</p> </div> <div style="width: 50%;"> <p><input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a)</p> <p><input type="checkbox"/> Wages, salaries, and compensation (fill out below)</p> <p style="padding-left: 40px;">Last four digits of SS#: _____</p> <p style="padding-left: 40px;">Unpaid compensation for services performed from _____ to _____</p> <p style="padding-left: 80px;">(date) (date)</p> </div> </div>		
<p>2. Date debt was incurred (must be on or after June 1, 2009):</p> <p>SEE ATTACHMENT</p>		<p>3. If court judgment, date obtained:</p>
<p>4. Total Amount of Administrative Claim : \$ <u>38,550 (estimated - see Attachment)</u></p> <p><input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.</p>		
<p>5. Brief Description of Administrative Expense Claim (attach any additional information):</p> <p>Real Property Taxes (assessed/incurred 3/1/2010, and to be assessed/incurred 3/1/2011)</p>		<p>6. Credits: All payments made on this claim have been credited and deducted for the purpose of making this proof of claim.</p>
<p>7. Supporting Documents:</p> <p>Attach copies of supporting document, such as promissory notes, contracts, security agreements, and evidence of perfection of liens. DO NOT SEND ORIGINAL DOCUMENTS.</p>		<p>8. This Administrative Proof of Claim:</p> <p><input checked="" type="checkbox"/> is the first filed proof of claim evidencing the claim asserted herein</p> <p><input type="checkbox"/> supplements a proof of claim filed on or about _____</p> <p><input type="checkbox"/> replaces/supersedes a proof of claim filed on _____</p>
<p>9. Date-Stamped Copy: To receive an acknowledgement of the filing to your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.</p>		
<p>Date</p> <p style="font-size: 1.2em;">2/14/2011</p>	<p>Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):</p> <p style="text-align: center;">David M. Powlan David M. Powlan, Its Attorney [see address no. 3 in attached Notice Request]</p>	<p>THIS SPACE IS FOR COURT USE ONLY</p>
<p><small>Penalty for presenting fraudulent claim: Fine up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.</small></p>		